

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 822: TAX CREDITS**

**§5219-A. RETIREMENT AND DISABILITY CREDIT**

**1. Resident taxpayer.** A resident individual is allowed a credit against the tax otherwise due under this Part equal to 20% of any credit the taxpayer received for the same taxable year under the Code, Section 22. In no case may this credit reduce the Maine income tax to less than zero.

[ 1999, c. 521, Pt. B, §7 (NEW); 1999, c. 521, Pt. B, §11 (AFF) . ]

**2. Nonresident taxpayer.** A nonresident individual is allowed a credit against the tax otherwise due under this Part equal to 20% of any credit the individual received for the same taxable year under the Code, Section 22 multiplied by the ratio of the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, to the individual's entire federal adjusted gross income, as modified by section 5122. In no case may this credit reduce the Maine income tax to less than zero.

[ 2003, c. 390, §46 (AMD) . ]

**3. Part-year resident taxpayer.** An individual who files a return as a part-year resident in accordance with section 5224-A is allowed a credit against the tax otherwise due under this Part equal to 20% of any credit the individual received for the same taxable year under the Code, Section 22 multiplied by a ratio, the numerator of which is the individual's Maine adjusted gross income as defined in section 5102, subsection 1-C, paragraph A for that portion of the taxable year during which the individual was a resident plus the individual's Maine adjusted gross income as defined in section 5102, subsection 1-C, paragraph B for that portion of the taxable year during which the individual was a nonresident, and the denominator of which is the individual's entire federal adjusted gross income, as modified by section 5122. In no case may this credit reduce the Maine income tax to less than zero.

[ 2003, c. 390, §47 (NEW) . ]

**SECTION HISTORY**

1987, c. 504, §32 (NEW). 1999, c. 521, §B11 (AFF). 1999, c. 521, §B7 (RPR). 2003, c. 390, §§46, 47 (AMD) .

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